

# EVALUATION OF THE EFFECTIVENESS OF THE IMPLEMENTATION OF THE INTERNAL CONTROL SYSTEM FOR TRADE GOODS SUPPLY

(Case Study PT. Forta Mitra Sejati Jakarta)

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*Abstract - This research aims to test whether the internal control system for the supply of trade goods at PT. Forta Mitra Sejati Jakarta has been running effectively in accordance with the five components of the COSO method*

*The method used in this study is a type of qualitative research presented in a descriptive form. While data collection techniques are carried out with interviews, observations and questionnaires.*

*The research results prove that the internal control system for the supply of trade goods at PT. Forta Mitra Sejati Jakarta has been running effectively in accordance with the five components of the COSO method. However, it is known that there are still shortcomings that have not done stock taking in accordance with the applicable SOP.*

**Keywords: Internal Control, COSO, Inventory**

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## **I. Introduction**

In the development of technology in the current era of globalization, it has had an impact on changes in all fields, especially in the business sector. The more the business sector develops, the competition between companies will also increase. The development in the business sector is marked by the emergence of various types of companies and one of them is a trading company. In general, a trading company can be defined as a business activity by buying merchandise from suppliers and then reselling the purchased merchandise to consumers.

/ customer with the intention of making a profit. In a trading company there is an operational cycle, which is a cycle carried out by a trading company to purchase merchandise, display or store merchandise, sell merchandise to receive cash from the sale of merchandise.

In a trading company, merchandise that is still available (not sold) until the end of the accounting period is called merchandise inventory. Merchandise owned by a trading company is obtained from suppliers and resold to consumers without being changed in the form of the goods. This merchandise is the main source of income for trading companies. Because there are many different types of goods, they will be susceptible to damage, obsolescence, improper entry, negligence to record requests, goods issued not according to order, loss or theft and all other possibilities that cause loss and trade stock records. companies differ from the actual physical inventory of goods in existence. Therefore, periodic inventory checks of inventory records with actual physical counts are required. The value of inventories must be recorded, classified according to the type, which then made a breakdown of each item in the period concerned. Most companies do physical calculations once a year, but some do it once a month and maybe even do it every day. To make it easier for companies to monitor these inventories, an inventory accounting system must be used. Therefore, in carrying out its business activities, companies need to implement inventory accounting systems and procedures that reflect the elements in internal control. With good management and control, the company is expected to optimize profits,

According to Krismiaji (2015) "Committee of Sponsoring Organizations (COSO) defines internal control as a process that is inherent in the operational activities of an organization and is an integral part of basic management activities such as planning, implementing and monitoring organizational activities."

PT. Forta Mitra Sejati Jakarta is a company engaged in the trade sector, namely a drug distributor, especially for generic drugs. At PT. Forta Mitra Sejati Jakarta supplies are company assets that are included in the company's revenue sources. At PT. Forta Mitra Sejati Jakarta has several problems such as uncontrolled goods that are damaged and expired or with all other possibilities which can cause accounting records to differ from the actual inventory in the warehouse. To overcome this problem, it is necessary to evaluate internal control over merchandise inventory and compare it to internal control according to COSO, because COSO can be applied in large and small companies and COSO is also flexible because the criteria can be adjusted according to company conditions.

## **II. THEORETICAL BASIS**

Inventory is one of the assets that is important and influential in the company's operations, which is continuously acquired or produced or sold. In trading and manufacturing companies, inventory is a very important current asset. To get a clear picture of inventory, according to Kieso et al (2012) inventory is defined as assets held for sale in normal business operations or goods to be used or consumed. In producing goods to be sold, according to Warren et al. (2005), inventory is merchandise that is stored for sale in the company's business operations, and materials used in the production process or stored for that purpose. Inventory becomes one of the centers of attention because the inventory will later affect the balance sheet and income statement. IAI in PSAK 14, (Revised 2017) describes inventories as assets:

- a) Available for sale in normal business activities;
- b) In the production process and / or on the way or;
- c) In the form of materials or supplies to be used in the production process or in providing services.

Inventory is one of the centers of attention because later inventory will affect the balance sheet and income statement. Inventory is one of the most effective elements in company operations and investment of company resources in purchasing and production. According to Mardiasmo (2000: 99) explains that inventory is goods purchased by a company with the intention of being resold (merchandise), or is still in the process of production which will be further processed into finished goods then sold (goods in process), or will be used in the production process of finished goods which are then sold.

*Committee of Sponsoring Organization (COSO)* (2013), internal control is a process carried out by the board of directors, management and other personnel, which is designed to provide adequate assurance about the achievement of objectives related to operations, reporting and compliance. According to the Committee of Sponsoring Organizations (COSO) (2013), internal control has five components, namely:

#### A. Control Environment

The control environment creates an atmosphere of control in an organization and affects the organization's personal awareness of controls. The control environment is the foundation for all internal control components that form discipline and structure. COSO (2013) describes the components of the control environment (control environment), namely a process, standard, structure as the basis for the implementation of internal control in the organization, which is set by the board of directors and senior management about the importance of internal control including the expected standards of behavior Based on the COSO formulation, the control environment is defined as a set of standards, processes, and structures as the basis for the implementation of internal control throughout the organization. COSO (2013) states,

- 1) The organization demonstrates a commitment to integrity and ethical values,
- 2) The board of directors demonstrates independence from management and exercises oversight of the development and performance of internal control,
- 3) Management seeks appropriate goals in the organization, duties, authorities and responsibilities
- 4) The organization shows a commitment to acquiring, developing, and retaining competent individuals in order to achieve goals,
- 5) The organization holds each individual accountable for their responsibility in terms of internal control that is useful for achieving goals.

#### B. Risk Assessment

COSO (2013) describes the component of risk assessment (risk assessment). Risk is an event or event that may exist and affect the achievement of goals. Risk assessment involves an iterative, dynamic process for identifying and assessing risks to achieving objectives. The risk to the achievement of this objective of all entities is considered relative to the established risk tolerance. COSO (2013) describes four principles that support risk assessment, namely:

- 1) The organization defines objectives with sufficient clarity to allow identification in the assessment of the risks associated with the objectives,
- 2) The organization identifies risks against achieving its objectives across the entity and analyzes risks as a basis for determining how risks should be managed.
- 3) The organization considers the potential for fraud in assessing risks to achieve objectives,
- 4) The organization identifies and assesses changes that can have a significant impact on the internal control system

### C. Control Activities

In COSO (2013) describes control activities. Control activities are management directives to reduce risks in achieving objectives by taking actions through established policies and procedures. Based on the formulation of COSO, control activities are actions that are determined through policies and procedures that help ensure that management directions to reduce risks to the achievement of objectives are carried out. COSO (2013) emphasizes three principles in organizations that support control activities, namely:

- 1) The organization selects and develops control activities that contribute to risk prevention in order to achieve objectives at an acceptable level
- 2) The organization selects and develops general control activities through technology to support the achievement of objectives,
- 3) The organization implements control activities through policies, which define what is expected, and the relevant procedures for implementing the policies

### D. Information and Communication

COSO (2013) describes the information and communication components in internal control. Information is needed for an entity to carry out internal control responsibilities to support the achievement of its objectives. Communication is an iterative process that continually provides, shares, and obtains the information it needs. In the Committee of Sponsoring Organizations (COSO) (2013), there are three principles related to information and communication, including:

- 1) Use relevant information
- 2) Effective internal communication
- 3) Effective external communication

### E. Monitoring (Monitoring)

COSO (2013) describes the components of monitoring activities in internal control, namely ongoing evaluation, separate evaluation, or some combination of the two used to ascertain whether each of the five components of internal control, including control, influences the principles in every component, present and functioning. In the Committee of Sponsoring Organizations (COSO) (2013), there are two principles related to supervision, including:

- 1) Continuous and / or separate evaluation.
- 2) Evaluate and report any deficiencies.

## **III. RESEARCH METHODS**

### **Research Strategy**

The research approach used in this thesis research is a qualitative approach with a single case study using 5 components of COSO control. This research uses a descriptive qualitative approach.

### **Research Subjects and Objects**

In this study the research subjects studied were the warehouse section consisting of staff and the head of the warehouse and the logistics section.

The object of research in this study is the internal inventory control system at PT. Forta Mitra Sejati, Jakarta Branch, is it running according to the 5 components of the COSO method.



### **Types of Research Data**

This research uses primary data, namely interviews conducted directly with related parties, questionnaire results, and field observation data.

### **Method of collecting data**

a) Questionnaire

The questionnaire was submitted to the head of warehouse, warehouse staff and the logistics department of PT. Forta Mitra Sejati Jakarta Branch which contains questions regarding the effectiveness of internal control over merchandise inventory.

b) Interview

Interviews in this study were conducted with branch heads and warehouse heads. The interview aims to confirm the answers to the questionnaire and to find out any other problems that occur in the company.

c) Documentation

In this study, researchers documented purchase invoices, sales invoices, returns notes, travel documents, stock cards, goods receipts, and goods delivery letters.

d) Observation

In this study, direct observations were made to the object of research to have a close look at the activities at PT. Forta Mitra Sejati Jakarta Branch.

### **Data analysis technique**

Researchers used COSO's internal control theory as a method for analyzing the data obtained, the data were obtained using questionnaires, interviews, documentation and observation. Then compare the internal control practices at PT. Forta Mitra Sejati Jakarta Branch and the five components of COSO's internal control

## **IV. RESULTS AND DISCUSSION**

This data is the result of interviews and observations of internal control of PT. Forta Mitra Sejati Jakarta Branch based on COSO

**Table 1: Comparison of COSO Internal Control Comparison with PT. Forta Mitra Sejati Jakarta**

No.	Internal Control Under COSO	Internal Control at PT. Forta Mitra Sejati Jakarta Branch	Information
<b>A. Control Environment</b>			
1	The organization demonstrates a commitment to integrity and ethical values,	Ethical values in PT. Forta Mitra Sejati Jakarta Branch is in the form of regulations which are communicated to all employees, one of which is to employees who have to come on time	Corresponding
2	The board of directors demonstrates independence from management and	PT. Forta Mitra Sejati Jakarta Branch does not have an audit committee to supervise, but the supervision is carried out by the direct	Corresponding

	exercises oversight of the development and performance of internal control,	branch head	
3	Management seeks appropriate goals in the organization, duties, authorities and responsibilities	PT. Forta Mitra Sejati Jakarta Branch has a written organizational structure and each division has a description of its respective duties and responsibilities	Corresponding
4	The organization shows a commitment to acquiring, developing, and retaining competent individuals in order to achieve goals,	PT. Forta Mitra Sejati Jakarta Branch in recruiting employees conducts training for employees to better understand in carrying out their duties and responsibilities in accordance with the SOP.	Corresponding
5	The organization holds each individual accountable for their responsibility in terms of internal control that is useful for achieving goals.	At PT. Forta Mitra Sejati Jakarta Branch, all employees carry out work in accordance with their respective duties and responsibilities and provide reports to related parties as needed	Corresponding
<b>B. Risk Assessment</b>			
1	The organization defines objectives with sufficient clarity to allow identification in the assessment of the risks associated with the objectives,	Purchase of inventory is done with several considerations, one of which is to see the stock of goods first so that there is no excess or insufficient purchase. At PT. Forta Mitra Sejati Jakarta Branch applies the FIFO (First In First Out) inventory research method. The company provides penalties for employees if they commit fraud for personal gain.	Corresponding
2	The organization identifies risks against achieving its objectives across the entity and analyzes risks as a basis for determining how risks should be managed.	The leader identifies and manages risks, for example, keeps documents and records in a safe place and dates in order. The existence of authorization to reduce the risk of fraud. Not stocking excess goods in order to reduce losses.	Corresponding
3	The organization considers the potential for fraud in assessing risks to achieve objectives,	At PT. Forta Mitra Sejati Jakarta Branch pays attention to potential fraud related to inventory such as fraud that can occur at the time of receipt and release of goods	Corresponding
4	The organization identifies and assesses changes that can have a significant impact on the internal control system	The leader will communicate if there is a new system change to each division concerned.	Corresponding

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<b>C. Control Activities</b>			
1	The organization selects and develops control activities that contribute to risk prevention in order to achieve objectives at an acceptable level	PT. Forta Mitra Sejati Jakarta Branch uses a warehouse security system in the form of CCTV. Use duplicate documents in every transaction	Corresponding
2	The organization selects and develops general control activities through technology to support the achievement of objectives,	The company maintains a database containing inventory control transactions to help ensure accuracy	Corresponding
3	The organization implements control activities through policies, which define what is expected, and the relevant procedures for implementing the policies	PT. Forta Mitra Sejati Jakarta Branch has inventory control procedures including procedures for purchasing goods, procedures for storing goods, procedures for distribution / transfer of goods. The company also conducts stock taking.	Corresponding
<b>D. Information and Communication</b>			
1	The organization obtains or produces and uses quality and relevant information to support the functioning of all components of internal control.	PT. Forta Mitra Sejati Jakarta Branch has a computer database which contains all information regarding PT. Forta Mitra Sejati Jakarta Branch, including regarding inventory control transactions	Corresponding
2	The organization communicates information internally, including the objectives and responsibilities for internal control necessary to support the internal control function.	Communication at PT. Forta Mitra Sejati Jakarta Branch runs professionally in the office. Employee duties and responsibilities have been well communicated. Leaders and employees sometimes hold meetings to carry out internal coordination	Corresponding
3	The organization communicates with outside parties regarding matters relating to various matters that may affect the functioning of all components of internal control.	PT. Forta Mitra Sejati Jakarta Branch communicates to external parties, for example if there is a new product promo or item discount program.	Corresponding

<b>E. Monitoring</b>			
1	The organization selects, develops, and conducts ongoing and / or separate evaluations to ascertain whether the components of internal control are in place and functioning properly.	At PT. Forta Mitra Sejati, Jakarta Branch, the head of the division together with employees to supervise the company's operational activities and the supervision is not carried out regularly. For example, in approximately every 3 months or 6 months that should have carried out stock taking, but in this company it has not run according to the existing SOP.	It is not in accordance with
2	The organization evaluates and communicates deficiencies in internal control in a timely manner to those responsible for taking corrective action, including senior management and the board of directors.	If there is any deviation, it will be communicated directly to the head of the branch and the head of the division to take action.	Corresponding

Source: Primary data processed, 2020

The data used in this study is a questionnaire that has been filled in by respondents who work at PT. Forta Mitra Sejati Jakarta Branch. There are 10 respondents who have participated and filled out the questionnaire and all of them can be processed.

**Table 2: Results of the Internal Control Questionnaire for Merchandise Inventory**

NO	QUESTION	Positive Results of Respondents	Percentage of Positive Results of Respondents	KET
<b>A. Control Environment</b>				
1	Does the company have a code of conduct?	8	80%	Effective
2	Is there an internal organizational structure for the company?	7	70%	Effective
3	Are there separate tasks in inventory control?	7	70 &	Effective
4	Is there an employee performance evaluation process based on the standard behavior set by the company?	6	60%	Effective enough
5	Are there procedures / policies in the inventory section?	9	90%	Very effective
Total average			74%	Effective



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<b>B. Risk Assessment</b>				
1	Are the existing work tools adequate?	4	40%	Less effective
2	Is there a policy to determine the minimum and maximum levels of inventory owned by the company?	3	30%	Less effective
3	Is there physical protection for merchandise inventory in the warehouse?	6	60%	Effective enough
4	Are there any risks that the company might face in terms of the inventory purchasing process?	7	70%	Effective
5	Are there any risks that the company might face in the process of receiving inventory?	8	80%	Effective
6	Are there any possible risks faced by the company in terms of the inventory release process?	9	90%	Very effective
7	Are there any possible risks faced by the company in terms of the inventory recording process?	9	90%	Very effective
8	Do employees contribute to preventing the risk of fraud in the inventory control process?	6	60%	Effective enough
Total average			65%	Effective
<b>C. Control Activities</b>				
1	Is the collection only done by authorized parties?	10	100%	Very effective
2	Is there a procedure for separating trade goods (slow moving, damaged, expired)?	10	100%	Very effective
3	Are there documents regarding company policies / procedures for purchases, receipts, expenses or returns?	8	80%	Effective
4	Is there a procedure for updating of incoming / outgoing supplies?	6	60%	Effective enough
5	Is the amount between physical inventory and records always the same?	5	50%	Effective enough
6	Does the warehouse / inventory storage area have CCTV?	10	100%	Very effective
Total average			82%	Very effective
<b>D. Information and Communication</b>				
1	Are all the related documents regarding the inventory properly filed?	9	90%	Very effective

2	Is there an information system that produces information in a timely, easily accessible manner?	5	50%	Effective enough
3	Is there any communication from one part of the company to another?	10	100%	Very effective
4	Is there a transaction authorization in inventory?	7	70%	Effective
5	Are there any meetings between superiors and employees in making decisions?	10	100%	Very effective
6	Are there procedural restrictions restricting access to the inventory database?	6	60%	Effective enough
7	Does the company have an inventory card to record receipts and expenses of merchandise?	6	60%	Effective enough
Total average			76%	Effective
<b>E. Monitoring</b>				
1	Does the leader monitor the inventory of goods?	8	80%	Effective
2	Are there any corrective actions from the leadership to control periodically?	8	80%	Effective
3	Are inventory cards used to record incoming and outgoing goods?	7	70%	Effective
4	Is there a check in the implementation of inventory management activities (incoming / outgoing goods)?	10	100%	Very effective
5	Does the leadership regularly monitor the effectiveness of the company's internal controls?	5	50%	Effective enough
Total average			76%	Effective

*Source: Primary data processed, 2020*

## V. CONCLUSIONS AND SUGGESTIONS

### CONCLUSION

Based on the results of the analysis and discussion of the internal control system for merchandise inventories PT. Forta Mitra Sejati Jakarta Branch, which has been described in the previous chapters, it can be concluded as follows:

#### 1. Control Environment

Based on a questionnaire The control environment component got a percentage of 74% with effective criteria. Meanwhile, the results of interviews and observations of control implementation at PT. Forta Mitra Sejati Jakarta Branch is in accordance with the COSO framework

#### 2. Risk Assessment

From the questionnaires that have been distributed the risk assessment component gets a percentage of 65% with effective criteria. Meanwhile, the results of interviews and observations of the

implementation of controls at PT. Forta Mitra Sejati Jakarta Branch is in accordance with the COSO framework

### 3. Control Activities

Based on a questionnaire the control activity component got a percentage of 82% with very effective criteria. Meanwhile, the results of interviews and observations of the implementation of control at PT. Forta Mitra Sejati Jakarta Branch is in accordance with the COSO framework

### 4. Information and Communication

Based on the questionnaires that have been distributed Information and communication components get a percentage of 76% with effective criteria. Meanwhile, the results of interviews and observations of the implementation of controls at PT. Forta Mitra Sejati Jakarta Branch is in accordance with the COSO framework

### 5. Monitoring

Based on the questionnaires that have been distributed the monitoring component got a percentage of 76% with effective criteria. Meanwhile, the results of interviews and observations of control implementation at PT. Forta Mitra Sejati, Jakarta Branch, there are several things that are not in accordance with the COSO framework, namely in approximately 3 months or 6 months, which should carry out stock taking, but in this company it has not run according to the existing SOP.

## SUGGESTION

Based on the research that has been done, there are suggestions for the company even though the internal control of merchandise inventory is effective, there are several components that still need to be improved. Here are some suggestions for companies and researchers who will carry out the same research under the title of this research.

1. For Companies:
  - a. Companies complete employee work tools so that employees are more effective at work.
  - b. The company provides strict sanctions to employees who violate working hours.
  - c. The company conducts continuous evaluation on expired goods inventory so that stock items are always updated.
  - d. The company carries out stock taking according to the SOP in order to quickly find out and resolve if there is an error in the procedure for controlling merchandise inventory
2. For further researchers, it is better to conduct an interview to the finance department or the KSA section who understands more about the application of inventory valuation.

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